

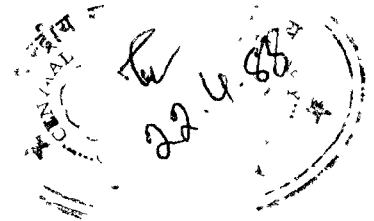


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EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)
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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में
रखा जा सके

Separate Paging is given to this Part in order that it may be filed as a
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वित्त मंत्रालय

(राजस्व विभाग)

नई दिल्ली, 14 जनवरी, 1988

अधिसूचना

सं. 3/88-सीमा शुल्क

सा. का. नि. 31 (अ):—केन्द्रीय सरकार, सीमाशुल्क अधिनियम, 1962 (1962 का 52) की धारा 25 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, अपना यह समझाने पर कि लोकहित में ऐसा करना आवश्यक है, इस अधिसूचना के उपाबंध में विनिर्दिष्ट माल को (जिसे इसमें इसके पश्चात् उक्त माल कहा गया है) जब उक्त अण्डेवाला, नई दिल्ली में अभूषण के विनिर्माण के लिए स्पेशल एम्बोईड ओरियंटेड कम्प्लेक्स में (जिसे इसमें इसके पश्चात् उक्त कम्प्लेक्स कहा गया है) शत-प्रतिशत निर्यतोन्मुख उपक्रम द्वारा या उनके ओर से भारत बाहर निर्यात के लिए अभूषण के विनिर्माण में उपयोग के प्रयोजनों के लिए, भारत में आयात किया जाए, सीमाशुल्क टैरेफ प्रोव्हीन, 1975 (1975 का 51) की पहली अनुसूची के अन्तर्गत उस पर उद्ग्रहीत समस्त सीमाशुल्क से और उक्त सीमाशुल्क टैरेफ प्रोव्हीन के अन्तर्गत

3 के अन्तर्गत उस पर उद्ग्रहीत समस्त अतिरिक्त शुल्क से, यदि कोई हो, निम्नलिखित शर्तों के अन्तर्गत रहते हुए, छूट देती है, अर्थात्—

- आयातकर्ता को उक्त कम्प्लेक्स में भारत से बाहर निर्यात के लिए अभूषण के विनिर्माण के प्रयोजन के लिए उक्त कम्प्लेक्स में शत प्रतिशत निर्यतोन्मुख उपक्रम स्थापित करने के लिए प्राधिकृत किया गया है ;
- आयातकर्ता, जहां कहीं अपेक्षित हो, भारतीय रिजर्व बैंक द्वारा इन निमित्त जारी किए गए कितने संचारण या विनिर्दिष्ट अनुज्ञापत्र के अर्थात् आता है ;
- आयातकर्ता को उक्त माल के आयात के लिए आवश्यक अनुज्ञापत्र मंजूर की गई है ;
- आयातकर्ता, सीमाशुल्क बंधनमोक्ष और देशी माल शर्तों के अन्तर्गत रहते हुए, जो सीमाशुल्क प्रत्यक्ष कटौत, परिस्थितियों को ध्यान में रखते हुए, इन निमित्त विनिर्दिष्ट करे, अभूषण का राजा विनिर्माण प्रक्रिया में आयात किया करता है ;

- [सं. 3-सीमाशुल्क/88-ए. एफ. सं. 305/26/86-एफ टी ४५]

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi, the 14th January, 1988

NOTIFICATION

No. 3-CUSTOMS/88

G. S. R. 31 (E) :—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Annexure to this notification (hereinafter referred to as the said goods), when imported into India for the purpose of use in the manufacture of jewellery for export out of India, by or on behalf of a hundred per cent export oriented undertaking in the Special Export Oriented Complex for the manufacture of jewellery at Jhandewalan, New Delhi (hereinafter referred to as the said Complex), from the whole of the duty of Customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and from the whole of the additional duty, if any leviable thereon under section 3 of the said Customs Tariff Act, subject to the following conditions, namely :—

- (i) the importer has been authorised to establish a hundred per cent export oriented undertaking in the said Complex for the purpose of manufacture of jewellery for export out of India;
- (ii) the importer is covered, wherever required by a general or specific permit issued in this behalf by the Reserve Bank of India;
- (iii) the importer has been granted necessary licence for the import of the said goods;
- (iv) the importer carries out the manufacturing process or other operations in respect of jewellery in customs bond and subject to such other conditions as the Assistant Collector of Customs may, having regard to the circumstances of the case, specify in this behalf;
- (v) the importer shall not import gold of 0.999 fineness and purity except through the State Bank of India or any other agency designated for the purpose by the Government of India in the Ministry of Commerce and the identification mark on the gold of such fineness has been stamped by the India Government Mint, Bombay;
- (vi) the importer satisfies the Assistant Collector of Customs that the said goods so imported shall be used in the manufacture of jewellery for export out of India;
- (vii) the importer agrees to execute a bond in such form and for such sum and with such authority as may be specified by the Assistant Collector of Customs binding himself to fulfil the export obligation with the prescribed value addition and to fulfil, inter alia, the conditions stipulated in this notification and

in the Letter of Approval or Intent or the Industrial Licence issued by the Board of Approval and to pay on demand an amount equal to the duty of customs leviable on the said goods as are not proved to the satisfaction of the Assistant Collector of Customs to have been used in the manufacture of the jewellery for export;

- (viii) the importer agrees to bring the said goods into the said Complex and use them within the said Complex in the manufacture of jewellery for export out of India;
- (ix) the importer agrees to export out of India all the jewellery manufactured within the said Complex for the period stipulated by the Board of Approval or such extended period as may be specified by the Board of Approval;
- (x) on expiry of the period referred to in condition (ix) above, the importer shall pay the following duties, namely :—
 - (a) duty of customs on capital goods on depreciated value but at the rates of duty of customs prevalent at the time of import;
 - (b) duty of customs on raw materials and on components on the value at the time of import and at the rates of duty of customs in force at the time of clearances;
- (xi) the importer shall maintain a proper account of import, consumption and utilisation of the said goods and of exports made by him and shall submit such account to the Assistant Collector of Customs, in such form, in such manner, at such intervals and within such time, as may be specified by the Collector of Customs;
- (xii) the importer agrees that the jewellery, including the waste, refuse and rejects thereof, manufactured in the said Complex, shall not be brought to any other place in India, for whatever purpose;
- (xiii) in the event of such a hundred per cent export oriented undertaking ceasing its operations, gold, other precious metals, alloys, gems and other material for the manufacture of jewellery shall be transferred to such person, undertaking, agency or authority, as the Government of India in the Ministry of Commerce may specify in this behalf;
- (xiv) the loss of gold in the said manufacturing process or other operations, not exceeding three per cent in the case of studded jewellery, and two per cent in the case of hand-crafted or machine made plain jewellery, may be allowed by the Assistant Collector of Customs subject to fulfilment of such conditions as the Collector of Customs may think fit to specify, and in the case of findings and mountings and the like, loss allowed shall be determined on the basis of the

weight of the gold content of each findings mountings and the like exported;

- (xv) the import and export of the said goods, other than the capital goods, under this notification shall be allowed only by air-freight through the Customs Airport at Delhi.

Explanation :—For the purposes of this notification,—

- (a) "Board of Approval" means the Board referred to in clause (ii) of Explanation 2 to sub-section (1) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944);
- (b) "hundred per cent export oriented undertaking" shall have the same meaning as in clause (ii) of Explanation 2 to sub-section (1) of section 3 of the Central Excises and Salt Act, 1944 (1 of 1944);
- (c) "Special Export Oriented Complex for the manufacture of jewellery at Jhandewalan, New Delhi" shall comprise of Blocks F and G of the Jhandewalan Flat-ted Factory Complex, New Delhi.

ANNEXURE

Description of goods

1. Capital goods.
 2. Raw Materials.
 3. Components.
 4. Spares of production machinery.
 5. Consumables required for manufacture of goods.
 6. Samples prototype, not exceeding two in number, of each type of articles covered by the manufacturing activity.
 7. Drawing, blue-prints, technical maps and Charts, relating to the manufacturing activity.
 8. Packaging materials.
 9. Tools, Jigs, Gauges, Fixtures, Moulds, Dies, Instruments and Accessories.
- [No. 3—Customs|88-F. No. 305|26|86-FTT.]

अधिसूचना

सं. 4/88--सीमाशुल्क

सा. का. नि. 32 (ख) :—केन्द्रीय सरकार, वित्त अधिनियम, 1987 (1987 का 1) की धारा 93 की उपधारा (4) के साथ पठित सीमाशुल्क अधिनियम, 1962 (1962 का 52) की धारा 25 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, और यह समाधान हो जाने पर कि लोकहित में ऐसा करना आवश्यक है, भारत सरकार के वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना सं. 207/87-सीमाशुल्क, तारीख 12 मई, 1987 का निम्नलिखित संशोधन करती है, अर्थात्:—

"उक्त अधिसूचना की अनुसूची में, क्रम सं. 109 और उसके संबंधित प्रविष्टि के पश्चात्, निम्नलिखित क्रम सं. और प्रविष्टि संशोधन का जाएगा, अर्थात्:—

"310 सं. 3 सीमाशुल्क, तारीख 14 जनवरी, 1983"

[सं. 4-सीमाशुल्क/88-ए. एक. सं. 305/26/86-एक टी टी]

आर. के. कपूर, जूनर सचिव

NOTIFICATION

No. 4/88-CUSTOMS

G. S. R. 32 (E).—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 93 of the Finance Act, 1987 (11 of 1987), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 207/87-Customs, dated the 12th May, 1987, namely :—

In the Schedule to the said notification, after S. No. 309 and the entry relating thereto, the following S. No. and entry shall be inserted, namely :—

"310 No. 3 Customs, dated the 14th January, 1983".

[No. 4-Customs|88-F. No. 305|26|86-FTT.]

R. K. KAPOOR, Under Secy.*